G R S 58]
Previous references

File No 445 09

Serial Nos 1-4

19 09-10
(Municipal)

Later references

C R 69 in 45 1-3, Bimarch 18

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1-4

Part B for April 911

SUBJECT

Affixing of receipt Stamps for receipts issued for payment of Municipal taxes

---

From Presidt, Mysore city Mnl Cl no 128 d 25/5/10 Seeks instructions as to whether receipts given by Coll Collectors for Mnl taxes collected by them Shd be stamped Rs a receipt Stamp of one anna as in the case of receipts granted by private persons.

2. Docket no 5796 d 20/7/10 to Presidt Bangalore city Mnl Cl. enquires whether the receipts granted by or on behalf of the mcplty for payments exceeding Rs 20/- need to be stamped with a receipt Stamp, as in the case of receipts granted by private persons.

GPB—5,000—22-10-10

C 205
17 2 Cgn

GRS 11] 1909-1910

GENERAL AND REVENUE SECRETARIAT

(Jud.)

NOTES

File No 445-09

FILE HEADING

~~Affixing of~~ receipt stamps for receipts issued for payment of municipal taxes

From

President, Mysore Coby Municipal Council

No 128 Dated 28 5 10 Received 6 6 1910

Diary No 8839 | Enclos — Spare Copies — | Serial No 1

BRIEF ABSTRACT OF LETTER

Collr's instructions as to whether receipts given by bill Collectors for municipal taxes collected by them should be stamped with a receipt stamp of one anna and in the case of receipts granted by private persons

NOTES AND ORDERS

Submitted The Govt Advocate may be consulted w.o on the point

R In G O No 360-71 dated the 8th July & 7 125-96 1896 Govt ruled that no stamp duty need be ~~from~~ charged in respect of agreements executed

NOTES—First sheet

C11—0600—10

Serial No

accepted by the Municipal Presidents for loans granted from the Sanitary Budget. In this connection the Govt Advocate's opinion was that such agreements should be on stamped papers (vide Ms. Ltr 5 in F.F. 125-95)

28/6

Forwarded to the Govt Advocate for favour of opinion.

By order
K. Sreepathi Rao
29-6-10. for Secy.

Ltr 2-7-10

The receipts granted by or on behalf of a Municipality are not exempted from being stamped. It is of course open to Govt to modify this law.

J. Murray-Aynsley
2 7 1910 Govt Adv

1st Sub 9-7

Submitted for orders

Put up draft accordingly
7 7 10

Draft order submitted which if approved may be printed.
1st (Cr) 9 7-10

Please ascertain the practice

80
11 7 10

Note—Contn. sheet.

Serial No

in Bangalore city - - - -
Please consult Branch III also.
I believe Municipalities in Mysore do not affix a stamp to the receipts granted by them. This has so far not been questioned

11/7/10

Put up draft
11 7 10 Asst Sec'y

Draft submitted
Noted orig to Issue the draft
13/7/10 and forward the file to Br III for favour of opinion
14 7-10

2 Docket no 596 d 20.7.10 to the Deputy Commr, Bangalore City. Inf Commr. Enquires whether the receipts granted by or on behalf of the Municipality for payments exceeding Rs 20/- made to it on account of duties, taxes or otherwise are stamped with a receipt stamp as in the case of receipts granted by private persons.

Note—Contin. sheet.

Serial No

Draft issued and file sent to Branch III

dtd 22/7/10

Subd

J mis 14

13 The Stamp Regulation does not confer any exemption on receipts granted on behalf of Municipalities, which when Constituted under the Municipal Regulation of 1906, must be considered to be ~~different from~~ different from the Govt. The general Exemption refd to in Sec 3 of the Regulation does not therefore apply

14 The word "Patel" can not be taken to include a Servant of the Municipality also he is primarily a village Official and to include within the meaning of that term a Servant of a Municipality would appear to be unduly stretching the meaning of that term

15 (It is not impossible to answer the objection of the Deputy Comr of Ahmedabad, that of the word "Patel" did not include a Municipal Servant, the mention in Art 51 would be redundant

Note—Contin. sheet.

GPB—Sapru—27-4-09

G R S. 12]
General and Revenue Secretariat.

File No. 445 of 1909

Serial No

It may be that the Patel of an Inam village whose revenue has been taken over to an Inamdar would also be exempted from stamping the receipts given by the Patel of the Inam village for payment of the revenue orders)

is Corrected
No. IV
Vide
For III
a notification
been issued
to major
31/8/10

In any case it appears to be safest to issue a notification under Sec 9 of the Stamp Act remitting the stamp duty on the receipts in question

31/8/10 Sd

Sd Gokhale IV

3 A Letter No. 60 dated the 30th ultimo was from the President, Baroda Revenue Advisory Council stating in reply to Rl. 2, that as a general rule no claims for remissions are granted to private parties unless decreed by Courts

Forwarded to Sec II for kindly noting whether a notification has been issued under

Note—Contin. sheet.

BPG—25,000—27-1-09

S. 12]
and Revenue
Secretariat

File No 445 of 1909

Serial No

under section 9 of the Stamp Act, remitting the stamp duty on the receipts given by Municipal Councils

3.9.10

2/9/10

Orders issued

In Notn no 7427 dt 6/11/02 Govt have remitted under Sec 9 of the Stamp Act II of 1899 the duty chargeable on receipts granted by Presidents of Municipalities to Govt Departments acknowledging payments of more than Rs 20/- This does not apply to the receipts of the kind referred to in the last note and there is nothing to prevent Govt from remitting the duty on them if they find necessary to do so

8/9/10

12/9/10

18/9/10

13/9/10.

Note—Contn sheet

BPG—55,000—27-4-09

Govt. of H.H. the Maharaja
of Mysore
G.R.S. of 6/11/02

H727

Note.

In exercise of the powers
conferred by Sec. 9 of the Mysore & Coorg
Regn. II of 1900 the Govt. of H.H. the
Maharaja of Mysore are pleased
to enact the duty chargeable
on receipts granted by Presidents
of Municipalities to Govt.
Servants as prescribed in Part
of Mysore Stamp No 20 of

By
By H.V. Nanjundayya
Secretary

Serial No

22 File resubmitted. If afterwards, the said Note of December 1902 may be made applicable to receipts granted on behalf of the Municipality and the following order passed favour B.P.W. 2079 as in the previous case -

18 Cr 20-9-10 Hill

865
22-9-10

23 Are the Municipalities in C.P. the states and in British India exempted from the obligation to affix a receipt stamp ? If they are not, I do not see why the Municipalities in Mysore should continue to enjoy the privilege, to the detriment of Stamp revenue

H.W.L.
22/9/10

~~suggest call letter to Chief Secy Govt~~

Hill
23-9

Secy

27/9 File resubmitted -

There is no provision in the Stamp Act exempting such receipts from duty in British Indian Municipalities. In this connection attention is

S. S. 12]
General and Revenue Secretariat

Mk File No 445 of 1910-11

Serial No

as also worded to Article 8 (a) of the Civil Accts: Code which is to the same effect. It has also been ascertained that in the C & M Station of Bangalore all such receipts for over Rs 20/- are stamped with one anna receipt stamps except in the case of payments received from the Subordinate Depts

Mk Sry 1 Sec 8 11 10 Mk 4/11/10

1228 / 11 11 10

The provisions of the Mysore stamp regulation in respect of affixing receipt Stamps should I think be enforced. I do not see why the Stamp duty should be remitted. The remission granted in G O of 6 November need not be extended

M P, I 10/11/10 C/2

2d/Councillor + Dewan.

Mk 11 11 10

773 25 There is no doubt that such receipts should be legally stamped

Contn sheet

GPB—50,000—12 8 10

12]
and Revenue

Mb File No 445 of 1909

47 9

Serial No

~~In fact the exemption created by note of 6/11/2 assumes this fact~~

26 If an exemption was considered justifiable for receipts granted to Govt depts, why should ~~them, be held to be rejected to be~~ receipts granted to private parties be held to be of a different nature? However as the 1st Council do does not consider an exemption necessary, I agree with him.

27 If stamped receipts are necessary, it should not be left to the option of the Municipal offls to grant them only when asked for. I think that an order to grant stamped receipts invariably should be issued.

15/11/10

Dewan

15/11/10

23/14/d

sheet

Secretary

Council Meeting

Secretary

G—55,100—27-4-09

1050

14 3 11

60

Extract from the Proceedings of the 259th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 24th & 28th March 1911

XI. Subject.-(Clause of Schedule).

Question whether receipts granted by Municipal Councils for taxes collected by them should or should not be exempted from stamp duty.

Opinion of the Council.

Municipal councils should conform to the provisions of the Stamp Regulation and pay stamped receipts in all cases where stamps should be used. The exemption granted by Notification No. 727 dated 6th November 1902 in respect of receipts granted to Government departments may, however, remain unaffected.

sd/ T. Ananda Rao
Dewan of Mysore

R.

Extract

Secretary to Govt

11

Submitted to His Highness.

P.

The Mysore Stamp Regulation II of 1900 does not confer any exemption from stamp duty on receipts granted on behalf of Municipalities and yet such receipt have often been granted without stamps being affixed to them.

2. The circumstances which led to the consideration of this subject are contained in letter No. 128 date[d] 28th May 1910 received from the President of the Mysore City Municipal Council.

Para under report

3. The subject was considered by the Council, and its recommendation that Municipal Councils should conform to the provisions of the Stamp Regulation may be approve[d] The proposed ruling will not affect receipts granted by Presidents of Municipalities to Government Departments a[s] knowledging payments of more than Rs 20/- which by Order No 727 dated 6th November 1902 have been specially exempted

C

29/11

M

8839 12

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

29 3 11
1884

Proposed ruling that Municipal Councils should pass stamped receipts in all cases where stamps should be used.

576

Order

Approved
~~KRW~~
1/4/11

Secy
Attn Legn
IV
Putnb Draft
CSB
4/4/11

Secy
4/4/11

4/4/11

G. R. S. 12]
General and Revenue Secretariat.

File No. 465 of 1909

Serial No.

Draft orders submitted

Mal (SO) Secy 10-6-11

5/4/11

Issued

CM

8/4/11

10-6-11

4 Ld The President Mysore City Municipal Council, the President Bangalore City Municipal Council, the Commissioner of Stamps in reply Heads of departments & dy. Comrs of Dts No. 8665-85 dd 22-4-11

Directs that the Municipal Councils should conform to the provisions of the Stamp Regulation & pass stamped receipts in all cases where stamps should be used

Note—Comin. sheet.

GPB—30,000—12-8-10

No 128 D. 8839

THE CITY MUNICIPAL OFFICE, MYSORE,

Dated 28th May 19 10

Mr 445-09/811

From

M.Kantharaj Urs, Esq , B A
President, City Municipal
Council, Mysore

To

C.S.Balasundaram Iyer, Esq , B A
Secretary to the Govt of Mysore,
General & Revenue Depts

Sir,

I have the honour to request you to kindly lay before the Government for their consideration and orders the question whether receipts given by bill collectors for Municipal taxes collected by them, should be stamped with a receipt stamp of one anna as in the case of receipts granted by private persons

A cheque for Rs 175/- having been received from the Madras and Southern Mahratta Railway Company in payment of taxes due on the Company's buildings, it was receipted, -- though no receipt stamp was affixed, and presented to the --- Station Master who paid the amount of the cheque This --- receipted cheque was disallowed by the Company's Cashier for want of a receipt stamp and it was held by that officer that the exemption in para 51 of Schedule I to the Stamp Regulation II of 1900 did not apply to Municipalities

As regards the question whether the exemption --- referred to above applies to Municipalities, I believe that reading the proviso to Section 3 of the Stamp Regulation w

W/ letter dtd 1960

From

The President, City Muni. Council, Mysore

To

The Secy to Govt of Mysore, Gen. and Rev Depts

Dated 28th May 1960

Despatched 5th June 1960

Received

General No. 128

No.

Enclosure No

Requesting to lay before the Government for their Consideration and orders the question what the receipts given by bill collectors for municipal taxes collected by them should be stamped with a receipt stamp of one anna as in the case of receipts granted by private persons

G.B.P.M.—8-11-1959—600.

with the exemption in question, it would not be unfair to --- infer that receipts given by Municipal servants for Municipal taxes collected by them, do come within the ~~proviso~~ purview of the exemption Proviso to Section 5 provides a universal exemption from stamp duty in favour of Government and if it be held as contended by the Company that exemption "g" of para 51 -- does not add to the proviso in the body of the text, it will be necessary to admit that the exemption in the Schedule is redundant The general exemption in favour of Government does not need to be extended specifically to receipts given by a patel for taxes collected by him, for land revenue or -- taxes collected by him are collected in his official capacity on behalf of Government On the other hand I believe that the word " patel " used in the exemption only means one --- authorised to collect land revenue or taxes and if it be so, I think receipts given by Municipal servants for taxes collected by them, are exempt from stamp duty

I have the honour to be,

Sir,

Your most obedient servant,

President

HVP

R V R

5 PD V2

GRS 29A]

1906-09

From

Secy to the Govt of His Highness
The Maharaja of Mysore,
Genl and Rev Dept

To The President
Bangalore Cby Munc,
Comal

Dated

Despatched

Received 20.7.10.

General No 596

No ml 445-09-2

ENCLOSURE NO

Has the honour to request the Municipal President to be so good as to state whether the receipts granted by or on behalf of the Municipality for payments accepted by ~~received by~~ him made to him on account of ~~this~~ ~~the~~ ~~way~~ of Rent Tax or otherwise are stamped with a receipt stamp and in the case of receipts granted by

No.. A 878

Enclosure

OFFICE OF THE MUNICIPAL COUNCIL,

City, Bangalore 30th June 1910
2nd August

From

THE PRESIDENT,

Municipal Council,

Bangalore City

Ml 445-09/813

To The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore

Sir,

839 B28 5'10 Reference -Your docket No 896/Ml 145-09-2 dated the
2270 20th Instart, enquiring whether the
receipts granted by or on behalf of the
Municipality for payments exceeding Rs 20/-
made to it on account of Municipal Tax or
otherwise are stamped with a receipt stamp

- - - - - - - - -

I have the honour to state that as a general rule, no stamped receipts are granted to private parties unless desired by them

I have the honour to be
Sir,
Your most obedient servant,

For President

1910-11
190

From

The President,
Municipal Council,
Bangalore City.

To

The Secretary to the
Govt of Mysore, Genl & Rev
Departments, Bangal

Dated 30th

Despatched 2nd July 1910

Received August 1910

General No. 40.

No

Enclosure No.

Stating that, as a general rule, no stamped receipts are granted to private parties for payments exceeding Rs 20/-, unless desired by them

G.R.S 28]

9-4-11

File No 445

Serial No

Diary No of letter replied to 878

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Rb.)

Dy. the 5. 4. 1911

Date of issue - 12-4-11

Signed by [illegible]

READ-- Letter No 128 dated the 28th May 1910 from the Presidt Chittoor Addl Municipal Council soliciting instructions as to whether receipts given by bill Collectors for Municipal taxes Collected by them should be stamped with a receipt stamp of One Anna as in the case of receipts granted by Revenue Officers

ORDER THEREON--

2)

SUBJECT

GPR--10,000--19-4-16

M 21/4/11

Correspondence ending with
letter No. 120 dated the 30th
July 1910 from the Secretary
Bangalore City Municipal
Council, requesting that as
a general rule in the
Municipality No claimed
receipts are granted to
private parties unless desired
by them.

Order thereon 3665-705 Mulkas-09-4 Dec 4-11

Government desire
that Municipal Councils
should Conform to the pro-
visions of the Stamp Regulation
and pass claimed receipts
in all cases where claimed
should be used. The exemption
granted by Notn. No. 727 dated
6th December 1902 in respect
of receipts granted to Govt
departments will however,
remain unaffected

Draft
Dec 11

CSA
Dec 4/11
Secy

Telle

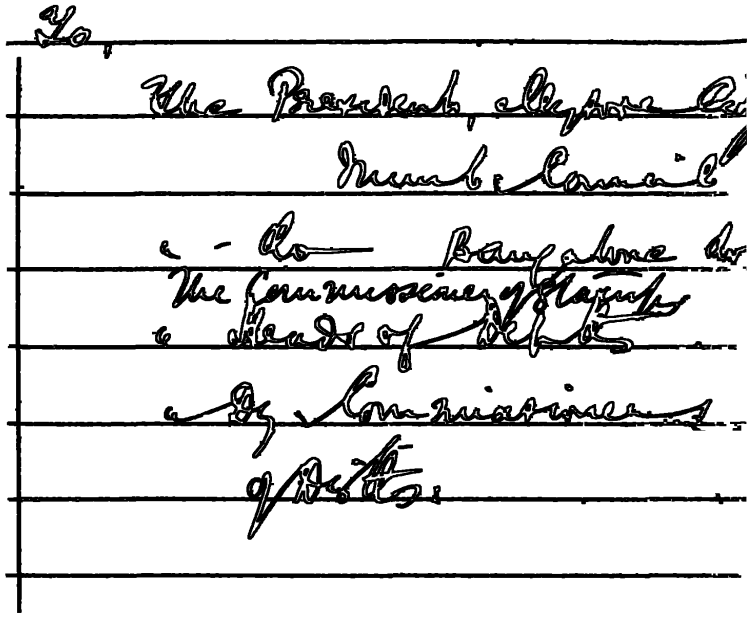
P

(3)

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)



GPB—10,000—23-8-11

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 22nd April 1911

READ—

Letter No. 128 dated the 28th May 1910 from the President Mysore City Municipal Council soliciting instructions as to whether receipts given by bill collectors for Municipal taxes collected by them should be stamped with a receipt stamp of one anna as in the case of receipts granted by private persons

2 Correspondence ending with letter No 40 dated the 30th July 1910 from the President Bangalore City Municipal Council reporting that as a general rule in the Municipality no stamped receipts are granted to private parties unless desired by them

---

No 5665 705—ML 445 09-4, DATED BANGALORE, 22ND APRIL 1911

ORDER THEREON —Government direct that Municipal Councils should conform to the provisions of the Stamp Regulation and pass stamped receipts in all cases where stamps should be used The exemption granted by Notification No Fl 727, dated 6th November 1902, in respect of receipts granted to Government departments will however remain unaffected

C S BALASUNDARAM IYER
Offg Secy to Govt, Gen & Rev Depts

To—The President Mysore City Municipal Council
The President Bangalore City Municipal Council
The Commissioner of Stamps in Mysore
The Heads of Departments
The Deputy Commissioners of Districts

End—c h

1910-11

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY (MUNICIPAL)

PROCEEDINGS

Dated 22nd April 1911

No 8665-705 / M1 445-09-4

Directs that the Municipal Councils should conform to the provisions of the Stamp Regulation and pass stamped receipts in all cases where stamps should be used

GPB 4-5-11—950